



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 2, 2020

Jason D. Robins
Chief Executive Officer
DraftKings Inc.
222 Berkeley Street, 5th Floor
Boston, Massachusetts 02116

Re: DraftKings Inc.
Draft Registration Statement on Form S-1
Filed September 25, 2020
CIK No. 0001772757

Dear Mr. Robins:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Scott D. Miller